

IN THE SPECIFICATION

Please replace the paragraph beginning at page 10, line 6, with the following rewritten paragraph:

Figs. 11A and ~~11B~~ through 11C are diagrams that roughly show other specific examples using magnetoresistance effect elements according to an embodiment of the invention as magnetic reproducing elements.

Please replace the paragraph beginning at page 13, line 19, with the following rewritten paragraph:

Figs. 46A and ~~46B~~ through 46C are cross-sectional views roughly showing a process of removing damage produced in the boring process;